IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE THIRD DAY OF MAY
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE GODA RAGHURAM

and
THE HON'BLE DR JUSTICE G.YETHIRAJULU

WRIT PETITION NO : 10914 of 2005

Between:

M/s. Vinayaka Agencies, Cuddapah rep by Managing Partner, V. Uma Maheswara Rao Proprietor S/o Lt. Radha Krishna

..... PETITIONER

AND

1 The Additional Commissioner Commercial Taxes (Legal) O/o The Commissioner of Commercial taxes, Commercial Taxes Complex, Nampally, Hyderabad
2 The Deputy Commissioner of Commercial Taxes, Chittoor Division, Chittoor
3 The Commercial Tax Officer, No.1 Circle, Cuddapah

...RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue an appropriate Writ, order or direction particularly in the nature of Writ of mandamus commanding the third respondent namely the Commercial Tax Officer, No.1 Circle, Cuddapah not to take any coercive Steps for the recovery of the Disputed tax of Rs.2, 76,850/- relating to assessment year 2001-2002 pursuant to the revision order of the Deputy Commissioner of CT, Chittoor in R.C. NO. A1/845/2004, dt 19-04-2004 pending disposal of the appeal before the Sales Tax Appellate Tribunal by holding the proceedings of the Additional Commercial of CT(Legal), Hyderabad as illegal, Improper, unfair and unjust and also opposed to the principles of the natural justice.

Counsel for the Petitioner: MR.M.V.J.K.KUMAR

Counsel for the Respondents: GP FOR COMMERCIAL TAX

The Court, at the admission stage, made the following:

ORDER: (Per Sri GR, J)

This writ petition is directed against the proceedings of the first respondent dated 24-03-2005 declining to grant stay of collection of the disputed amount of tax pending appeal before the Sales Tax Appellate Tribunal in respect of the assessment year 2001-02.

Heard the learned counsel for the petitioner and the learned Government Pleader for Commercial Tax appearing for the respondents.

The writ petition is disposed of granting stay of collection of the amount of disputed tax pending consideration of the appeal pending before the Sales Tax Appellate Tribunal on condition that the petitioner deposits half the disputed amount of tax to the third respondent within four weeks from today. The liability to pay the balance shall depend on the out come of the appeal. No costs.

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(GODA RAGHURAM, J)

_____ (Dr.G.YETHIRAJULU, J)

03.05.2005

DR/SKM

To

1 The Additional Commissioner Commercial Taxes (Legal)
O/o The Commissioner of Commercial taxes, Commercial Taxes Complex, Nampally, Hyderabad
2 The Deputy Commissioner of Commercial Taxes, Chittoor Division, Chittoor
3 The Commercial Tax Officer, No.1 Circle, Cuddapah

4. The Sales Tax Appellate Tribunal, Hyderabad.

4. 2 CCs to G.P. for Commercial Tax, High Court Buildings, Hyderabad (OUT)

5. 2 C.D. copies.